missioner Rollins. The amended Internal Revenue Law- is now in operation, and the following inguides to tax-payers :

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE, WASHINGTON, March 9, 1867.

It is provided by the act of March 2, exempt from income tax.

from the time of commencing the business be adhered to uniformly. subject to tax, to the first day of May fol- 22. If interest accrued during the year special tax. changed as above stated.

ncome for the year 1866 shall be levied on ed or not. the day this act takes effect."

served in the assessment of the annual same from liability to income tax.

to call personally upon those who have not amount of such expense.

## F. A. Rollins, Commissioner.

1. The farmer's profits from sales of live | be deducted from the gross income. chase money paid for the same.

his minor children, whether he actually come which accrued from the estates of section 79, are held to be packages or piepays for such services or not. If his adult such persons in 1866 after the date of deces sold just as they come from the manupensation for their labor, they are to be other persons who received the benefit of without being broken or divided. regarded as other hired laborers in deter- the same.

case for the cost of unproductive labor. If abroad his return should be made in the payment of special tax as peddlers. house servants are employed a portion of district where he last resided. their time in productive labor, such as the 28. Citizens of the United States resid-

5. Expenses for ditching and clearing this country. new land are plainly expenses for permanent improvements, and not deductable.

duction is allowed for fertilizers produced ted States and not citizens thereof. on the farm. The cost of seed purchased | 30. A lease for years or for life is person- as lawyers or special agents. for sowing or planting may be deducted. return of produce consumed in their own sale.

the value of the land after the removal of of guardian or trustee has no longer any of a patent agent. the timber, and adding thereto the amount | control of the profits arising from such lethus obtained deducting the estimated val- must be required of the legatee. ne of the land on the first day of January, 32. The payment of legacy or succession trust. 1862, or on the day of purchase, if purchas- tax on the bequest of an annuity does not ed since that date.

9. A farmer should make return of all come tax on his annuity. his produce sold within the year, but a | 33. Assessors should be careful not to alproperty-if the property were lost or de- profit. than that of vendor and vendee, would the their market value.

arising from ordinary business are to be misapprehension of the law.

they may deduct so much of the expense ed otherwise. so incurred as is fairly referable to the bu-

13. Expenses for medical attendance,

arate incomes, the returns may be made effy the place at which the business is to be separately by the proper parties, and a ra- done, and the word "place" as here used from the income of each. The parent as by the taxpayer in the prosecution of his the natural guardian of the minor child, is business, whether the place be a single required to make return for him. But room, in a building containing many rooms, where any other guardian or trustee has or whether it be several buildings, standian or trustee, he should make return him- branches of business which are not restrictself. If he refuse or neglect, an independed to such premises, as it is provided in the dent assessment must be made as in other act that lawyers, physicians, surgeons, dencases, omitting penalty.

one thousand dollars, husband and wife are being subject to additional special tax .to be regarded as members of the same Proprietors of circuses, jugglers, &c., must family, though living separate, unless sep- pay a special tax for each State in which arated by divorce or other operation of they exhibit. whether living together or not.

16. If a tax-payer has a minor child in on commission. child as is not subject to salary tax.

may be deducted, but the rental value of property owned by the taxpayer is not a of his own production, he must pay tax as one time, nor exceeding in aggregage cost this is corrected by the people, who have subject of deduction, but where the tax- a dealer if such sales exceed \$1000 annual- value the sum of three hundred dollars per reorganized a government, republican in payer rents a furnished house, that portion ly, and such tax will be assessed upon his of the rent paid in consideration of sales of such goods only, and not upon sales cohol. the use of the furniture should not be of his own manufactures.

cupied by him constitute his home, and that he has no residence elsewhere, and to 5. The tax required under the proviso to this heims of New Hanover County Court, duly stock on must be declared unconstitutional, leading the last March the has no residence elsewhere, and to 5. The tax required under the proviso to the have the hand the has no residence elsewhere, and the has no residence elsewhere, and to 5. The tax required under the proviso to the have the hand the this being shown, he may be allowed to deduct what he actually pays for rent of such a better the required under the proviso to form what he actually pays for rent of such as the second and the second of furniture or care of rooms. When rent is included and deducted as an expense of assessed upon its chartered capital; that of assessed upon its chartered capital its chartered capi rent, nor should a person hiring a house or employed.

and sub-letting a portion of it be allowed.

7. Whenever a retail dealer is found to are subject to special tax of five dollars be cheerfully obeyed; and as there is no re-

tow Internal Revenue is to be congregation to their pastor, &c., are taxthis Year\_Official Instructions from Com. a congregation to their pastor, &c., are taxa congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to their pastor, a.c., are tax dealer. The conector should relate a congregation to the conector should relate a c are in the nature of compensation for ser- paid. vices rendered, whether in accordance with | 8. The liability to special tax depends in lers. an understanding to that effect at the time many cases upon the question whether the 32. Cattle brokers are required to be as- ed, directed to the parties aforesaid, with Enicks, now in operation, and the following an understanding to that effect at the time any other relief that the court may deem structions to the assessors, issued by Com- of settlement, or with an annual custom.

| An understanding to that effect at the time any other relief that the court may deem party makes a business of doing the acts and dollars in the same manner as whole proper. It is signed by the court may deem party makes a business of doing the acts and dollars in the same manner as whole proper. It is signed by the court may deem party makes a business of doing the acts and dollars in the same manner as whole proper.

the nature of payment for services render- person liable to special tax, but it is not sale dealers. ed, or other valuable consideration, are necessary that the business should be his 33. Builders and contractors are not sub- Walker. not liable to taxation as income. Amounts sole business, or even his principal one, in ject to special tax in any year in which received on life insurance policies, and order that he may be held liable. If a per- they do not construct on contract, nor undamages recovered in actions of tort are son holds out to the public by advertise- less their contracts are in excess of \$2,500.

of the income tax, special tax, and other year, without regard to the time when they although the business in question may not 35. The liability of peddlers and comof the income tax, special tax, and other year, without regard to the time when they annual taxes heretofore by law required to accrued, or the amounts due to the busi- on the acfs done, and is not affected by the annual taxes heretorore by law required to accrued, or the amounts due to the business of the performed in the month of May, shall ness of the year. But when the taxpayer the following named occupations and prohereafter be performed on the correspond- has heretofore adopted one method, he fessions even occasional acts do not appear fact that the party is employed by others ing days in the month of March in each vear; all acts required to be performed in other.

to be allowed by the terms of law without liability: Wholesale and retail dealers in other.

and is acting merely as an agent.

36. Watches and watch chains do not

shall hereafter be performed on the cornual profits by taking inventories of stock rance agents, peddlers, photographers, circuit of a common peddler. responding days of the month of April of he should take the cost value of such stock, cuses, jugglers, bowling alleys, proprietors | 37. A retail dealer in liquors wishing to he should take the cost value of such stock, cuses, jugglers, bowling alleys, proprietors unless he has taken the market value in of gift enterprises and lawyers.

lowing, although the time of assessment is on notes, bonds, &c., is good and collectable at the end of the year, it should be re-It is also "provided that the taxes on turned as income whether actually collect-

The following instructions should be ob- the payment of debts does not release the

taxes of 1867. They have been prepared 24. If an inventor sell his invention at have been most frequently presented by come the whole amount, less the expenses chandise, and may sell liquors to be drunk viso to section 103, the capacity is to be revenue officers in their letters to the com- actually incurred in perfecting the invention, or in procuring a patent right. But tional special tax, but all sales must be in- ment. Particular attention is directed to the no allowance can be made for the labor or cluded in the basis of their special tax as 41. Persons travelling about the country modification of the rules observed in the personal expenses of the inventor. If he dealers. sell only a portion of his right during the 12. If the sales of a retail dealer in li- seeking orders for goods as agents of one Assessors should instruct their assistants year, he may deduct a proportionate quors exceed \$25,000, he should be reas-

If any person is not at home, the notice on by any person in government employ does reassessment paid him upon the tax receipt. produce or commercial brokers. the back of form twenty-four should be not exceed the rate of \$1000 per annum, their guests without paying tax as livery twenty-five thereand dellars are required to the blank left. This being or is made up of fees, or is uncertain or irthe back of form twenty-four should be not exceed the rate of \$1000 per annum, done, it becomes the duty of the tax:payer regular in the amount or time, and has not stable keepers. to seek the assistant assessor and deliver therefore been subjected to salary tax, it should be included with other taxable income come on such excess of said twenty-five thousand to be exchanged at Washington on or be- Iron, # 15., of \$1000 per annum, the amount of salary may be. from which the tax has been deducted may

turned by executors or administrators and curring liability as peddlers. 2. No deduction can be made by the far- also all income which accrued in 1866 to

be levied, collected and paid upon the gains, 6. The whole amount expended for fer- profits and income of every business, trade against the general government, who do

relieve the annuitant from liability to in-

sale; delivery, either actual or constructive, have been lost in business, when in reality amine titles to real estate, who, by adveris essential. The criterion by which to they should be regarded as investments or tisement or conversation, or by accepting judge whether a sale is complete or not is expenditures, as when merchants expend the business whenever it is offered, holds to determine whether the vendor still remoney in farming or gardening for recreations to the public as ready to undertains in that character a right over the tion or adornment rather than pecuniary take it, is a conveyancer, and should be re-

tions for loss from depreciation in the val- years, persons holding United States secuture. No deduction can in any case be allest in their return of income. Assessors quired a right to entertainment at such rate United States cannot constitutionally exlowed for depreciation of value of such pro- should inquire especially into this subject, of payment as may be agreed upon. perty until it is actually disposed of and a and if the omission has been made, the de-11. Costs of suits and legal proceedings alty when it appears to have been due to a of that portion of the premises which is the constitution of the United States which Freights heavy.

treated as other expenses of such business, | 36. The attention of assessors is particuand may be deducted from the gross pro- larly called to the terms of the act in force. 12. Where physicians are obliged to keep horse for the transaction of business and profits of all companies, whether incorporated or partnership, who would be enti-porated or partnership, who would be enti-porated or partnership, who would be enti-porated or partnership. a horse for the transaction of business, they may deduct so much of the expense that her citizens loss they may deduct so much of the expense that her citizens loss they may deduct so much of the expense that her citizens loss th

# SPECIAL TAX.

14. If the members of a family have sep- ers, insurance agents, and peddlers) to spe- cupants of such stores. tists, cattle. brokers and horse-dealers may 15. For the purposes of the exemption of do business at any place whatever without

law, so as to break up the family relation, | 2. The special tax of dealers must be asminor children and their parents should be sessed upon the basis of all sales made counted members of the same family, either by themselves or through others, except those through other wholesale dealers

Any person claiming a deduction on ac- ble, but in case of removal the faxpayer is but to so slight a degree that they are still been cured by the sovereign act of the peocount of expense for room rent must satisfy the assessor that the room or rooms oc- removal is registered, as provided in sec- special tax of a liquor dealer will be re-

business, it must not be again deducted as a banker upon the amount of capital used butchers' meat exclusively by themselves acts are not obligatory unless declared valid pleaded in bar of a recovery.

ROBERT HENNING,

18. Marriage foes, gifts from members of from the date of his liability as a retail quired to make return of sales, and pay a his officers and agents, appointed for that

1867, "that all acts in relation to the as- 20. Lawyers and physicians may return is ready to transact any kind of business the business of mining for coal, silver, &c., sessment, return, collection and payment either the actual fees received during the subject to special tax, he must pay such tax, without payment of special tax.

beetion, return and payment of said taxes, been in the practice of estimating his an-

tail liquor dealer may sell liquors in quan- products of their own farms and gardens 559 colored registered. tities of more than three gallons at one in the manner of peddlers, without pay- The President is severely, but not dangerously time to the same purchaser without being ment of special tax on such. 23. The fact that income is devoted to thereby rendered liable as a wholesale liquor dealer.

11. Wholesale dealers in liquors may sell the manufacture of butter or cheese. on the premises, without payment of addi- determined by the customs admeasure-

again as pedlars without liability as produce | the case of wholesale dealers, stock are to be found by deducting from 26. Incomes of persons who died after brokers. Produce brokers cannot peddle the gress receipts for animals sold the pur- December 31 are taxable, and should be re- produce from house to house without in-

mer for the value of services rendered by persons who died within that year. In- pieces, as referred to in paragraph 32 of pays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays for such services or not. If his adult such persons in 1866 after the date of depays f

27. Residents should make return in the liquors at the brewery or place of rectificaannung his media.

21. Residents should make return in the inquots at the brewery of place of recember of plaint, with the prayer that Precident same footing as aboriginess of this country.

3. Money paid for labor, except such as district where they reside at the time of tion in large or small quantities, either to labor, except such as district where they reside at the time of tion in large or small quantities, either to labor, except such as district where they reside at the time of tion in large or small quantities, either to labor, except such as district where they reside at the time of labor, except such as district where they reside at the time of labor, except such as labor to the labor to is used or employed in domestic service, or making return. The residence required be drunk on the premises or not, without Johnson, with his officers and agents apin the production of articles consumed in under section 116 for the purpose of taxing payment or other special tax. Brewers pointed for that purpose, and especially the family of the producer, may be de- income is held to be a residence during the and rectifiers may also deliver their liquors | Gen. Ord, be perpetually enjoined and reyear of which income is "derived." If upon orders previously received to their strained from executing the act to provide 4. No deduction can be allowed in any person subject to income tax resides regular customers about the country without for the more efficient government of the re-

furnish food and other lodgings to travelproportionate amount of the wages paid the may be deducted.

The same is true of foreigners residing in the same is true of foreigners.

The same is true of the same is true of foreigners residing in the same is true of foreigners. 29. The law provides that a like tax shall | 19. Persons engaged in the business of

tilizers applied during the year to the far- or profession carried on in the United not present the claims personally or by letmer's lands may be deducted, but no de- States by persons residing without the Unias conveyancers, unless paying special tax motion to file the bill in the regular way. 20. Persons whose business it is to sell

31. Where any portion of a legacy has rights for their own inventions. Assessors constitutionality of congressional legisla-8. If a person sells timber standing, the been transferred by the executor to the leprofits are to be ascertained by estimating gatee, so that the executor in his capacity subject to a different special tax from that

21. Trustees and guardians should not received for the timber, and from the sum gacy, the return of such profits as income be required to pay tax as real estate agents

22. Every person, other than one paying special tax as lawyer or claim agent, who makes it his business or any part of his business to draw deeds, bonds, mortgages, mere executory contract for a sale is not a low the deduction of amounts claimed to wills, writs, or other legal papers, or to exquired to pay tax as such.

23. The act imposes no special tax upon are open to all who choose to enter, with- that there are compacts, "fundamental, out previous stipulation, expecting enterboarding-houses are open only to those rights as a State of this Union. The averwho by previous arrangement have ac- ment is made that the Congress of the

which require to be included in returns of comitants of a hotel, and in assessing the ple to withdraw her from the Union, all and newspaper stands are the usual con-

of such stands, rooms or saloons. When a portion of the premises is leased for ordinary stores, such as hat and cap, drug or furnishing stores, a ratable propor-1. Section seventy-four requires all spe- tion of the amount paid for the entire prededuction. Expenses for repairs of implements, tools, &c., used in business may be deducted. The sum thus dements, tools, &c., used in business may be eers, produce brokers, commercial brokers, deducted may be greater or may be less than attempted to be imposed upon her or upon deducted may be greater or may be less than patent-right dealers, photographers, builders, insurance agents, and peddlers) to spe-

of \$1,000 at each of two or more places, he gia of 1802, and with Virginia of 1787. shall smite thee on thy right cheek, turn to Eggs Are in demand, and very few coming to table proportion of the \$1,000 exempted is construed to mean the premises occupied should pay a special tax for each such place. She avows that she has exhibited her good him the other also." 26. Where journeymen take clothing, shoes, &c., to their houses and make them up there, they should pay a tax as manufacturers, if their manufactures exceed been appointed, the return should be made ing upon the same premises and used for a \$1,000 annually. Under their tax receipts people have been compelled to pay the tax- lice justice on the ground that the dresses well's Manipulated do., \$60@\$70; Showden's Manipulated do., \$60@\$70; Showden's Manipulated do., \$60@\$70; Showden's Manipulated do., \$60.

27. All applications for permits to hold lotteries, &c., for charitable purposes, free of tax, must be made through the collector of the district, and should bear his recommendation.

28. Selling at wholesale under the thirtysecond paragraph of section seventy-nine

salary, such parent should include in his al liability, sell their wares at the place of quence of selling or of dispensing upon rights of its citizens or subjects by law. income return so much of the salary of his manufacture, or at their principal office, physicians' prescriptions the wines and The State admits "that by the wrongful child as is not subject to salary tax.

17. Rent of a homestead actually paid ples, at such office. But if a manufacturer other national pharmacopoias, in quanti-

to deduct more than the excess of his pay- have made sales exceeding \$15,000, he only; but all butchers whose annual sales dress for a State except through this court, Wilmington Wholesale Prices Current. should be assessed as a wholesale dealer exceed twenty-five thousand dollars are re- it is prayed that "said Andrew Johnson, in the manner required of wholesale dea- strained from executing said acts, and that BEEF CATTLE,

19. Gifts of money, when clearly not in specified. Occasional acts do not render a sand dollars in the same manner as whole proper." It is signed by the counsel for 2nd hand. 3 50 @

ment, by words, deed or writing, that he 34. A miner may employ one person in

close up business may sell out his whole fler a vote to reconsider his confirmation, but did Yarn, \$5 fb2 35 @ 2 50 9. Wholesale and retail dealers may do stock at one auction sale to different pure not vote. heretofore, from the first day of May, or od has been adopted by the taxpayer should business as confectioners and apothecaries chasers, or may sell the whole at private the selection of the first day of May, or od has been adopted by the taxpayer should business as confectioners and apothecaries chasers, or may sell the whole at private the selection of the first day of May, or od has been adopted by the taxpayer should business as confectioners and apothecaries chasers, or may sell the whole at private the selection of the first day of May, or od has been adopted by the taxpayer should business as confectioners and apothecaries chasers, or may sell the whole at private the selection of the se at the same place without the additional sale to one purchaser, without payment of Minister to Austria.

> 39. Under the act of March 2, 1867, no liquors at retail, and both wholesale and re- 10. In assessing the special tax upon tail dealers in liquors may sell other mer- boats, barges, and flats, under the last pro-

### THE RECONSTRUCTION SUITS.

16. Original or unbroken packages or Southern Military Reconstruction Bills in the Supreme Court of the United States,

17. Brewers and rectifiers may sell their inst., on behalf of the State of Mississippi. cititizens and be protected in liberty, property and 18. Farmers and others who frequently to, and that powers of injunction and subpena be issued, directed to the parties aforesaid, with any other relief the court

lieved it was the general practice first to obtain leave of the court to file a bill. This Ladies' Relief Association, was a thousand dollars received and sold on Monday, at \$5. The receipts Gold. bill was against the United States, and he from the great American Tea Company. The topreparing legal papers in support of claims desired to appear at the earliest moment to tal receipts are fifty thousand dollars.

Judge Sharkey replied that was the motion which he now made. He was aware 7. Farmers will not be required to make a lease are taxable as income for the year of patent rights should pay tax as patent right of the magnitude of the subject, involving dealers, even though they sell only patent the important and delicate question of the

Chief Justice Chase to Judge Sharkey. -You can only now move to file the bill, and were addressed in the Theatre by several speak. as follows: for renting or selling property held in it will be in order to discuss this fill next ers and then dismissed. motion day. Attorney General Stanbery. - I am ready

now to resist the granting of the leave. Chief Justice Chase. —We do not propose to hear argument on the motion out of the regular order. The motion will be filed. Judge Sharkey. - I will now file the ap-

This he did, and the question went over The bill of complaint sets forth at length the history of the formation of the State of Mississippi, claiming, besides the protecabsence of any other relation between them able as income they should be returned at boarding-house keepers as such. Hotels that there are the state of a state, "irrevokable," and "unalterable," secur-10. Tax-payers frequently claim deduc- in the assessment of income for former tainment, unless the house is full; while ing forever to the State of Mississippi her 24. The special tax of a hotel keeper is any attempt which practically does so is a based upon the annual rent or rental value | nullity, and that there is no provision in | Naval Stores firm. Wool quiet : Texas 25@82 ets actually used for hotel purposes. Barber subjects her, as a State, to any pains, pensaloons, billard rooms, and liquor, segar alties or forfeitures, as a consequence of N.C. such void attempt of a portion of her peopowers to punish a State by expalsion or light. Sugar quiet. Flour firmer at \$13 75@\$15.

She avers that her citizens lost none of their political rights, nor incurred any penalties, except what might be inflicted on them as individuals by the process of law, lations of the constitution of the United would have the word smite changed to kiss 25. If any person manufactures in excess States, as well as of the compact with Geor- in the following passage: "Whosoever faith and adhesion to the constitution by Five girls, who were arrested in New Congress, and complains that they have duct, m wearing dresses that were short without representation. of a certain sellet troupe performing at one

The act to provide for the more efficient of the theatres in that city. government of the rebel States, and the A gardener of Vienna discovered a Ro act supplementary thereto, utterly annihi- man tomb, containing the skeleton of a lates the State and its government, by as- young lady and a large amount of costly suming for Congress the power to control, and curious jewelry. The Romans then modify and even abolish its government; in wore crinoline. second paragraph of section seventy-nine short, to exert sovereign power over it, and is understood to mean selling to others to the utter destruction of the State must be sell again, without reference to the quanti- the consequence of their execution. The scope of power vested in the military com-29. Apothecaries, who have paid the manders, so broad, so comprehensive, was special tax as such, are not required to pay never before vested in a military commanthe service of the government receiving a 3. Manufacturers may, without addition- tax as retail dealers in liquor, in conse- der in any government which guards the

30. When spirituous liquors are medi- is believed, by this court. Even if there 4. Special tax receipts are not transfera- cated or mixed with foreign substances, were irregularities in these acts, they have

powers of injunction and subpena be issu- # 100 lbs.10 00 @12 50 Fir Bds. 15 00 @18 complainant, W. L. Snarkey and R. J.

## LATEST NEWS BY TELEGRAPH.

From Washington.

WASHINGTON, D. C., April 10-P. M. SENATE—The President has been called upon Ord. to Mid'g 22 @

The credentials of Mathias E. Maniey, Senstor Dundee.....20 @ from North Carolina, were presented and laid on Rope, 2 15...10 @ the month of June in relation to the col-

special tax as wholesale dealer in liquors. There is considerable effort to bring out voters 10. Under the act of March 2, 1867, a re- 38. Farmers; and gardners may sell all in the fourth ward. The result so far is 598 whites

> Governor Morton, Senator from Indiana, delivspecial tax is repuired of any person for ers an address to a negrocelebration on the 16th. The Russian treaty makes the cession and right mal delivery.

mediately delivered up to the United States, the Russian troops to be withdrawn as soon as practi-15. Peddlers may buy up produce to sell sessed and paid in the manner provided in falls. The continental domain acquired is about 389,000 square miles, the islands will increase the

RECHMOND, VA., April 10-P. M. in the city, was 'seized to-day on an attachment sued out by Clafflin & Co., for \$48,000,

From Mobile\_Firemen's Annual Parade\_ The Speaking on the Occasion\_A Game of Base Ball between the Mobilians and from our table below. On Monday, however,

MOBILE, April 10-P. M. The Firemen's annual parade took place to-day. ed a magnificent appearance. The streets were receivers' hands is very light. The sales for the thronged with people. After parade the firemen | week have been mostly of small parcels, and are

Dramatic Club of Mobile, played a match game Wednesday. 65

The Daily Republican (Radical) was organized sales and re-sales for the week foot up -- bbls The order for the registration of voters was is

sued to-day.

Markets, &c. New York. April 10-6 P. M. Stocks steady-Coupons of '62, 1091; do. of '64.

Corn bubyant, excited and advanced 2@3 cents; mixed Western \$1 291@\$1 32. Mess Pork \$23.-

BALTIMORE, April 10-6 P. M. Cotton quiet at 271 cents. Rio Coffee firm!; stock

Chief Justice Chase has prepared and will soon issue in printed form a circular

# LAND FOR SALE.

BY VIRTUE of a decree of the County \$18 \$2 bbl. for family.

Court of New Hanover county, we will, on GRAIN.—For CORN to Thursday, 10th day of May next, at the late residence of Thomas Lee, in said county, proceed to sell at auction, the following lands, to wit : One tract in Duplin county, on Wild Cat Branch. containg 239 acres. One other tract on East side of Holly Shelter,

net known. the purchasers giving notes with good security. JOHN J. MOORE, Adm'rs of

# EXECUTOR'S NOTICE.

9-4t\*

It should be understood that our quotations generally represent the wholesale price. In

New ... . 4 25 @ 5 00 Sugar house 55 @ CANDLES, & Ib., Tallow.....18 @ Adamantine. 23 @ Turpentine # 280 lbs New Virgino 00 @10 00 Sperm......50 @ Yellow dip.0 00 @ 4 00 COFFEE, & lb., Java ......40 @ Hard..... 0 00 @ 2 55 Tar, 79 bbl.0 00 @ 1 90 Laguayra... 28 @ Tar, in ordr 2 15 @ 2 25 Pitch, City 0 00 @13 50 St. Domingo.24 @ Rosin, pale 6 50 @ 8 50 do No. 1..4 00 @ 5 50 26 do No. 2..3 25 @ 3 50 COTTON BAGGING. 00 | Spirits Turpentine, # gal......69 @ 124 NAILS, 2 1b., OILS, # gallon.

do No. 2, 2 85 @ 3 00 Sperm....0 00 @ 3 00 Machinery.2 00 @ 2 50 Kerosene....60 @ 70 PEA NUTS, .2 60 @ 2 80 POTATOES, Sweet, bush 1 50 @ 1 60 Irish, # bbl3 50 @ 4 50 Shoulders. .. 00 @

51 Porto Rico. 12 @

SOAP, 2 15 ... 9 @

Contract . 4 50 @ 7 00

The price of hard declined 20 cents on Monday, Spirits Turpening,

" " 68, 681, 691@70 " " "

ceipts of all kinds continue light, and the stock on

at the following prices: \$2 85@\$3 121 for Com-

69 (69) .. .. ..

cording to quality. We quote the market as clos-

and at this season is generally subject to a deduc Cotton,..... per lb.

SHLIGLES, W M.

No. 1. . . 00 00 @00 00 | Provisions, 2 1b. No. 2. . . 20 00 @22 00 No. 3....17 50 @18 00 | Hams.........19 @ 20 Mullets... 7 00 @ 9 00 | Middlings....18 @ East.... 5 00 @ 7 00 Hog round. 00 @ N.C.roe,10 00 @00 00 do cut, 9 00 @00 00 Hams,.....161@ Dry Cod, # 1510 @ 11 Middlings. . . . 14 @ FLOUR, Bbbl., Northern Shoulders ... 121@ Family ... 13 50 @18 00 Lard, N. C... 18 @ GLUE, P 15. . 25 @ Genny Baos. 25 @ 45 Cheese ..... 18 @ PORK, Northern, P bbl.

of possession complete and absolute on the ex- Superfine.11 00 @12 00 | do North'rn 151@ change of ratifications, without waiting for a for- Fine. .... 10 00 @10 50 Butter, N. C.30 @ The fortifications of military posts are to be im- Guano, Peruvian, LAND PLASTEE, 

cable; he United States to pay ten millions two hun- Gnars, W bushel, quors exceed \$25,000, he should be reasperson or arm only and who are paid a well indicate dollars in gold at the free exchange of religious part of religio returned their income as required by law. 25. Wherever the salary or pay received The collector should enter the amount of pay tax as of ratifications; cession is free and unenlike, roughly 25 @ 2 50 cargo ... 0 00 @ 2 00 eassessment paid him upon the tax receipt. produce of commercial brokers.

13. Hotel keepers may feed the horses of the horses o twenty-five thousand dollars, are required | corporate or incorporate, except merely private | Dry ... 14. If a produce broker's sales exceed to pay, in addition to the special tax, one individual property-holders; all rights of domin- HAY, # 100 lbs., 14. If a produce broker's sales exceed to pay, in addition to she special tax, one individual property-holders, an rights of dollar section of the special tax, one individual property-holders, an rights of dollar section of the special tax, one individual property-holders, an rights of dollar section of the special tax, one individual property-holders, an rights of dollar section of the special tax, one individual property-holders, an rights of dollar section of the special tax, one individual property-holders, and rights of dollar section of the special tax, one individual property-holders, and rights of dollar section of the special tax, one individual property-holders, and rights of dollar section of the special tax, one individual property-holders, and rights of the special tax, one individual property-holders, and dollars, the taxes on such excess to be as- fore the 13th of June, or the treaty English, ass'd 8 @ American, ref. 0 @ 10 American, sheer.... domain to 450,000 The private individual pro- Swede ..... 10 @ perty of civilized inhabitants is to be respected; Hoop, # ton 000 00@160 00 TIMBER, # M., Churches built by the Russian government to re- LIME, Whole 00 @ 0 00 Shipping 12 00 @00 00 main the property of resident members of the From store 1 90 @ 2 00 Mill, prme 10 00 @10 50 grand Oriental Church; the civilized inhabitants Liquons, #gal., Mill Fair. 8 00 (domestic.) Mill, inferior to Judge Sharkey and Hon. Robt. J. Wal- may remain three years in the territory without Whiskey, The former rose to submit a bill of com- religion; the uncivilized tribes are put on the

### From Richmond.

J. Steenbeck & Co's dry goods house, the largest No quorum in the Legislature to-day.

Among the liberal donations to the Southern \$2 55@\$2 75 for hard.

Lone Star Base Ball Club of Mew Orleans, and Tuesday. ... 42

From Louisiana The Flood. NEW ORLEANS, April 10-P. M. There was another crevasse in the parish of and parcels find ready sale when offered. The re-

bl. of 280 ths., as in quality. TAR-Has declined 10 cents since last review, 1077; do. of '65, 1074. Gold 1377. and all received has found sale at \$1 90 7 bbl. The arrivals are only 416 bbls., which sold at above Cotton easier-sales of 1,000 bales at 271@28. BEESWAX-Is in moderate enquiry, and sells at 33@35 cents 77 lb. BEEF CATTLE-Are in moderate enquiry for

butchering purposes, and very few are being brought to market. We continue to quote on the Arrived-Steamship Clyde, from Wilmington, hoof at 10@11 cents for ordinary, and 13@14 ets. take said Cow away, otherwise she will be dealt is the net for prime and extra quality. BARRELS .- For empty spirits turpentine barrels the market rules without material change-a few lots have been received, and the supply though income the share of any person of the gains and profits of all companies, whether incorand profits of all companies, whether incorshould be made from the rent or rental pressly refused in the convention which light. Sugar quiet. Flour, firmer at \$18.75@\$15. light, is sufficient to supply though light, is sufficient to supply though light. Sugar quiet. Flour, firmer at \$18.75@\$15. light, is sufficient to supply though light. Sugar quiet. Flour, firmer at \$18.75@\$15. light, is sufficient to supply though light, is sufficient to supply the present demand. Wheat scarce. Corn advancing—all grades 2@3 we quote second hand at \$3.25@\$3.75, new pressly refused in the convention which light.

Monday .... 161

ruled unusually quiet and inactive under the adverse news from both home and foreign markets, and prices are 2 cents lower than previously que stating the qualifications required for reg- ted. The sales have been confined to small tots, isters in bankruptcy, which will afford a as follows: Monday, 26 bales at 251 cents for mixed grades; Tuesday and Wednesday, 70 do. at 24 cts. for low middling, and 25 cts. for middling-the market closing unsettled, and buyers generally not disposed to operate further at above figures. Our

quotations may, therefore, be looked upon as nominal. CORN MEAL-Is in moderate supply, and sells at \$1 40@\$1 45 % bushet. market. We quote by the quantity at 25 cents ?

FERTILIZERS-The market is very poorly supelecting Senators and Representatives to York on Saturday last for disorderly con-plied at present with most descriptions, and we report a moderate demand, with sales at the fellowing quotations: Peruvian Guane, \$82 50(0)\$90; been wrongfully excluded, and that her and low-necked, were discharged by a po- Pacific do., \$75@\$80; Patapaco do. \$70; Kettleby the latter. If the minor has no guard- common purpose. But there are certain they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of they may employ others at the place named es and bear the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of the burdens of government were not so immodest or indecent as those lated do., \$75; E. F. Coe's Superphosphate of the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the burdens of government were not so immodest or indecent as the bu Lime, \$66; Ober's Cotton and Corn Compound. \$65; Baugh's Raw Bone Phosphate, \$60@\$65; Snowden's An moniated Potash Phosphate, \$65; Zell's Superphosphate of Lime, \$65; Zell's Raw

Bone Phosphate, \$65 \$\ ton. FLOUR-The market continues to be moderately supplied with Northern brands, and prices remain unchanged. We quote sales from store during LOOMIS and other well-known tracts, consisting the week, in lots to suit purchasers, at \$10@\$10 50 the week, in lots to suit purchasers, at \$100\$10 50 for fine, \$110\$12 for superfine, \$12 500\$18 for extra superfine, and \$13 500\$17 % bbl. for family.

FINEST LANDS IN THE SECTION OF THE Wilmington inspection.) State brands are scarce and sell in the small way at \$17 for superfine, and GRAIN .- For Coan there has been a better de-

mand since our last, and prices are a shade higher.

The arrivals for the week comprise only 5.510

bushels by vessel, which sold as follows: 2,300 bushels at \$1 16, 2,210 do. at \$1 17, and 1,000 do.

at \$1 175 Wbushel-the market closing firm at latter price, with an advancing tendency. We quote from store at \$1 221@\$1 25, as in quantity. and North side of Shaking Creek, containing 480 OATS .- The market is very well supplied at pres-Also two other tracts on Holly Shelter Creek, ent, and there is merely a limited demand. We and one on the North East River, number of acres quote last cargo sale at 721@75 cents, and in the small way from store at 80@85 cents # busb .---Terms of sale—one-fifth cash, the balance at Peas.—The market is nearly or quite bare of all nine and eighteen months, with interest from date, kinds, and, with an active demand, high prices could be readily obtained. No sales reported, and we quote nominally at \$1 50@\$1 60 for Cow, and ROBERT LEE, Thos. Lee. \$1 75@\$2 25 # bushel for white, as in quality. RICE.—For clean there is only a light demand, and the market is moderately supplied. We doote

Carolina at 11 @12 cents in casks, and 12@121 cents HAY Continues to be in active request, and the

ed for several weeks past, and we refer to our ta-

MOLASSES-Cuba is in fair request, and there

bles for quotations.

is little or none on market. Other descriptions are in moderate stock, and sell from store at quo-PEA NUTS-Are in brisk demand, and only a few

small lots coming to market. We quote at \$2 60 @\$2 80 B bushel, as in quality. Potators-Iri-h are in light atock, and sell from store at \$3 50@\$4 50 % bbl. Sweet are scarce, and sell from carts at \$1 50@\$1 60 @ bushel. POTITEY—Is scarce and in demand and prices rule high. We quote live chickens at 35 265 cents, as to size, and dressed do. 60@75 cents each. Provisions - The market for N C Bacon con-tinues to rule firm, and with limited receipts the supply in receivers' hands bas about become worked off. There is a tair enquiry for retaiting purposes, and we quote sales during the week at 18 cents for hog round, and 19@20 cents 20 lb. for hams—a prime article relling readily at these figures. With Western the market is better supplied by recent arrivals, and we report only a light business doing from store at 12@18 cents for shoulders, 14@15 cents for sides and 101 @18 cents & b. for hame, as in quantity and quality. LAND sells at 17@19 cents. The market is fairly supplied with Northere, and only a small business doing from store at 14@17 cents \$2 to , as in quality.

Pork—In Northern there is no charge to

report. The market is moderately supplied, and aly a retail business doing at quotations in te-SALT. The market is fully supplied and scarcestore at \$2@82 20 W sack for Liverpool ground, and 60@65 cepts & bushel for A um. Sminories. The market rules unusually dull for all descriptions in the absence of any domand for shipment, and prices are lower. We quote Common at \$2 50@\$3, and Contract at \$1@\$5 50 @ M. Timper, The receipts during the week have been moderate, and nearly or quite all has been taken for mill purposes. We quite sales of some 18@20 rafts at \$4@\$5 for interior. \$7@\$7 75 for ordinar, \$8@\$8 25 for tair, \$10 25@\$10 50 for prime, and \$12 @ M. for shipping. Woon-Is in light demand, and market moderately supplied. We quote by the boat load at

\$2 5003\$3 for ash and pine, and \$3 25@\$1 50 P cord for oak. FREIGHTS.—Coastwise continues to rule exceedingly dull. But very little produce offering for shipment, and plenty of vessels in part. Rates to nearly all coastwise ports are lower, and at present it is very difficult to precure eargues. We refer to our table for last rates paid both steam and

Pine Steam Sawed Lumber - Cargo rates - per

1,000 rest, Ordinary assortment Cuba cargoes, 120 00 @ 00 00 Huyti cargoes, 18 00 @ 20 00 Full cargoes wide Boards flooring boards, rough 00 00 @ 25 00 Ship Stuff 's per specifications,.... 24 00 @ 00 00 Prime River Flooring, ...... 16 00 @ 20 00

Rates of Freight.

Common . . 2 50 @ 3 00 Spirits Turt entine 12 W. O. bbl 20 00 @30 00 R. O. hhd 30 00 @40 60 Cotton Goods, ... per bale. 1 25 @ 1 75 L Qu @ Fiaxseed,.....per bush. | Mill Fair. 8 00 @ 8 50 Crude Turpentine per bbt. 0 85 ch ord..... 5 00 @ 7 25 Spirits Turpentine, REVIEW OF THE WILMINGTON MARkets for the Week ending Thursday, Spirits Turpentine, " TURPENTINE. - During the wook just ended there | Cotton, ... per lb. | Pea Nuls, ... per bush. has been a steady demand for distilling purposes, Crude Turpentine per bbl. 0 00 @ 6 00 and parcels have found ready sale upon arrival .- | Tar ...

tion of one-fifth or more on the actual sale, ac- Pea Nuts,.....per bush

ing firm at \$1 for yellow dip, and \$2 55 for hard. H 280 ths. A small lot of new virgin (19 bbls.) was Exchange on Northern Cities ..... 14 disc't SPIRITS TURPENTINE .- The market for this ar- Coupons of N. C. old sixes ........ ticle ruled unusually quiet during the early part N. C. six per cent, Bonds, old Issue, ... of the week, and on Saturday small sales were BANK NOTES. there was a better feeling among buyers, which Bank of N. C ..... 35 Miners & Planters',22 caused a slight advance, and sales were effected at prices ranging from 68 to 70 cents, as to condi- Merchants' ...... 40 Farmers' Bank....20 00 tion of packages. The market since has ruled at Charlotte ...... 69@692 cents, but this morning is quiet, and no Commaercial,......29 buyers unless at lower figures. There is very lit- Fayetteville,..... 8 Clarendon. tle coming to market at present, and the stock in Washington, .... 4 00 Thomasville ..... 40

Saturday .. 34 bbls. at 671, 68 @69 cts. 7 gall. Died on Friday night, April 5th, 1867, at the residence of Roger P. Atkinson in Richmond county, North Carolina, WILLIAM P. COLES, or Pittsto-day. Lone Star winning by a score of ninety- Rosin-Since the close of our last review the sylvania county, Virginia, in the 26th year of his market generally has ruled quiet for all descrip- age.

tions, and in the lower grades we have to report a decline in price for the past two or three days. The transactions have been moderate, but at the of heart and gentleness of disposition made him lose of our enquiries buyers do not seem disposed | many new friends, as was evinced by the interest to operate to any extent, and the market closes | manifested in his last inness. miet. For new crop Pale there is a fair enquiry, In this city, on Monday night, 8th inst., Mr. JOHN BISHOP, aged 58 years.

"Dearest father, thou hast left us,

The deceased was comparatively a stranger in

market has become pretty much worked off. The Here thy loss we decay feel-But 'tis God that has bereft u He can all our sorrows heat?" mon : \$3 15@\$3 25 for strained Common ; \$3 25% In this city, on the morning of the 6 h inst, at \$3 50 for No. 2; and \$3 65@\$5 50 for No. 1-the market closing at quotations in table. Sales also the Mechanic's Hotel, Mrs. r. E. HARRISON, of 263 bbls. Fale at \$6.50. \$7.75. \$8088.50 aged 19 years. She leaves a child and husband, of 263 bbls. Fale at \$6 50, \$7, \$7 75, \$8@\$8 50 W and many friends to mourn her death.

> TAKEN UP. A T the plantation of capt. I. COW, marked with a crop in the right and a ... re slope in the let ear. The owner is nereby notified to come forward, prove property, payaharges and with as the law directs.

> > EDWARD MEJLANMY. IMPORTANT SALE

IN ONSLOW COUNTY, NORTH CAROLINA

OF

IN obedience to a decretal order of the Court of Equity at Spring Term 1867, for the county of Juplin, I will offer for sale at the

Onslow county, on

ALL OF THE REAL ESTATE of the late Owen Huggins, lying on New River, near Jacksonville, in said county of Onslow, containing about

MONDAY, 3d OF JUNE NEXT,

SEVENTY-FIVE HUNDRED ACRES. A large portion of which is cleared an his now being cultivated. It is well adapted to the growth of COTTON, CORN, PEA NUTS, &c. and lying on New River, where vessels of light draft can load, offers superior facilities for the transportation of the crops to the best markets of this and other States. These lands embrace the BUDLEY HUGGINS

STATE, I den oth

which will be sold together, or val all IN LOTS TO SUIT PURCHASERS

To parties desirous of engaging extensively to growing Cotton and other crops, the whole or to farmers of limited means, the divided tracts offer INDUCEMENTS RABELL MET WITH

Tenms-Five percent, of purchase money cuch balance in secured notes at one, two and three years, with interest from date. JEHE-PRARSALL. Cloris and Master is quity.

only on the same offer THE GENERAL S25 Mad a bon BARTLETT SEWING MACHINE. WANTED. Agents, a 50 per mouth and

H. HALL & CO 724 Chestnet Street, Phyladeidd Gwds.w